

CGB-CC-1020

**THE CHURCH OF GOD EVANGELISTIC ASSOCIATION**

908 SYCAMORE ST. WAXAHACHIE, TX 75165 972-937-2227

DAVID J. SMITH

FOUNDER AND PASTOR

May 14, 2010

Via First Class U.S. Mail

Marlene H. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 12<sup>th</sup> Street, SW  
Washington, D.C. 20554

Received & Inspected

MAY 21 2010

FCC Mail Room

Re: Petition for Undue Burden Exemption  
from Closed Captioning Rules

Dear Ms. Dortch:

This letter is submitted pursuant to 47 C.F.R. §79.1(f) and requests an exemption on behalf of The Church of God Evangelistic Association from the FCC's closed captioning rules based on undue burden. In accordance with 47 C.F.R. §79.1(f)(4), the original and two copies of this letter and all support are being provided.

The Church of God Evangelistic Association is a donor supported non-profit organization under the laws of the state of Missouri. Since 1996, we have produced a weekly 30-minute video program called Newswatch Magazine. Newswatch Magazine is a program that describes world news in the light of Bible prophecy. Newswatch Magazine is locally produced in-house by The Church of God Evangelistic Association staff, and is broadcast to the public on LeSea Broadcasting. The Church of God Evangelistic Association pays LeSea Broadcasting \$575 per program to air the show over its broadcast facilities.

Captioning the program would present an undue burden for several reasons. First, since we do not have the resources to caption the program ourselves, it would have to be sent to an outside source for captioning. Second, the added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting LeSea Broadcasting air-date deadlines impossible. Finally, a captioning requirement would ultimately cause us to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program. We have discussed with LeSea the possibility of their assisting us in captioning the program at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

The Church of God Evangelistic Association respectfully submits that the basis for its captioning exemption request based on undue burden is practically identical to the facts justifying undue burden exemptions in the Commission's 2006 Memorandum Opinion & Order, *In Re Anglers for Christ Ministries, Inc. & New Beginning Ministries Petitions for Exemption from Closed Captioning Requirements*, CGB-CC-0005 and -0007, 21 FCC Rcd 10094 (September 12, 2006). In light of that precedent, and the facts set forth in this letter, we respectfully request that The Church of God Evangelistic Association be granted an undue burden exemption from the captioning requirements for Newswatch Magazine.

In support of our request, we provide a copy of certain documents establishing The Church of God Evangelistic Association's non-profit status. In addition, as permitted by §1.16 of the Commission's rules, we are providing a Declaration Under Penalty of Perjury in support of the facts set forth in this request for exemption in lieu of the affidavit required by §79.1(f)(9). Should the Commission require additional information, please contact the undersigned individual.

Respectfully:

The Church of God Evangelistic Association

By: David J. Smith  
Printed Name: DAVID J. SMITH  
Title: PRESIDENT

**Declaration Under Penalty of Perjury of David J. Smith**  
**in support of The Church of God Evangelistic Association's Request for Undue Burden**  
**Exemption from Closed Captioning Rules**

I, David J. Smith, President of The Church of God Evangelistic Association, do hereby declare under penalty of perjury of the laws of the United States of America that the following statements are true and correct.

1. The Church of God Evangelistic Association is a donor supported non-profit organization organized under the laws of the state of Missouri.
2. Since 1996, The Church of God Evangelistic Association has produced a 30-minute video program called Newswatch Magazine. Newswatch Magazine is a program that describes world news in the light of Bible prophecy. Newswatch Magazine is locally produced in-house by The Church of God Evangelistic Association staff, and is broadcast to the public on LeSea Broadcasting of South Bend, Indiana. The Church of God Evangelistic Association pays LeSea Broadcasting \$575 per program to air the show over its broadcast facilities.
3. The Church of God Evangelistic Association has discussed with LeSea Broadcasting the possibility of their assisting in captioning Newswatch Magazine at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.
4. Captioning Newswatch Magazine would present an undue burden because we do not have the resources to caption the program ourselves, and it would have to be sent to an outside source for captioning.
5. The added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting LeSea air-date deadlines impossible.
6. A captioning requirement for Newswatch Magazine would ultimately cause The Church of God Evangelistic Association to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program.

Executed on MAY 14, 2010.

David J. Smith  
Signature

Internal Revenue Service  
District Director

Date: JUL 22 1982

Department of the Treasury  
Internal Revenue Service  
EO Group 7206  
P. O. Box 1123, H. W. Wheeler Station  
St. Louis, MO 63188

Person to Contact:  
H. Goff  
Contact Telephone Number:  
314-425-5651

▷ CHURCH OF GOD EVANGELISTIC  
ASSOCIATION  
11824 BEAVERTON DRIVE PO BOX 1053  
BRIDGETON, MO 63043

Dear Sir or Madam:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

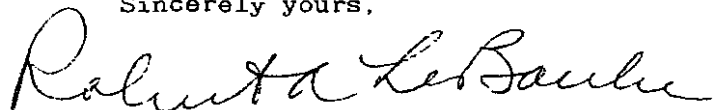
Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

Because this letter could help resolve any questions about your foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Robert A. LeBaube  
District Director

Internal Revenue Service  
District Director

Date: 6/1/82

Department of the Treasury  
INTERNAL REVENUE SERVICE  
EO Group 7206  
P. O. Box 1123 - Central Sta.  
St. Louis, Missouri 63108  
Employer Identification Number:  
43-1202929  
Accounting Period Ending:  
JUNE 30  
Foundation Status Classification:  
170 (b) (1)(A) (i)  
Advance Ruling Period Ends:  
JUNE 30, 1982  
Person to Contact:  
W. B. 247  
Contact Telephone Number:  
314-415-5651

STL 100: 80: 1747

FFN 430003098 EIN 43-1202929  
CASE NO 43021101EO  
THE CHURCH OF GOD EVANGELISTIC  
ASSOCIATION  
11824 BEAVERTON DRIVE, PO Box 1053  
BRIDGETON, MO 63048

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 170 (b) (1) (A) (i) and 509 (a) (1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509 (a) (1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509 (a) (1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509 (a) (1) organization.

1114 Market Street, St. Louis, MO 63101 (over)

Letter 1045(DO) (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



R. C. Voskuil  
District Director